

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 916001537  
 ORGANIZATION:  
 University of Washington  
 Management Accounting and Analysis  
 4300 Roosevelt Way NE, Suite 300  
 Box 354966  
 Seattle, WA 98195-4966

Date: 06/26/2024  
 FILING REF.: The preceding  
 agreement was dated  
 12/29/2022

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

### SECTION I: INDIRECT COST RATES

RATE TYPES:	FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
	<b><u>EFFECTIVE PERIOD</u></b>				
<b><u>TYPE</u></b>	<b><u>FROM</u></b>	<b><u>TO</u></b>	<b><u>RATE(%)</u></b>	<b><u>LOCATION</u></b>	<b><u>APPLICABLE TO</u></b>
PRED.	07/01/2020	06/30/2024	55.50	(1) & (A)	Organized Research
PRED.	07/01/2020	06/30/2024	26.00	(1) & (B)	Organized Research
PRED.	07/01/2020	06/30/2024	53.00	(1) & (A)	Instruction
PRED.	07/01/2020	06/30/2024	26.00	(1) & (B)	Instruction
PRED.	07/01/2020	06/30/2024	37.00	(1) & (A)	Other Sponsored Activities
PRED.	07/01/2020	06/30/2024	25.00	(1) & (B)	Other Sponsored Activities
PRED.	07/01/2020	06/30/2024	38.10	(1) & (C)	Core Grant
PRED.	07/01/2020	06/30/2024	83.10	(1) & (C)	Non-Core Fed
PRED.	07/01/2020	06/30/2024	19.00	(1) & (D)	
PRED.	07/01/2020	06/30/2024	25.00	(2) & (E)	
PRED.	07/01/2020	06/30/2024	76.50	(1) & (F)	Organized Research
PROV.	07/01/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2024

\*BASE

(1) Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, and the portion of each subaward in excess of \$25,000.

(2) Direct salaries and wages including vacation, holiday and sick pay and other paid absences but excluding other fringe benefits.

(A) On-Campus

(B) Off-Campus

(C) Washington National Primate Research Center – see Section II Special Remarks.

(D) Applied Physics Laboratory

(E) Vessel Operations

(F) Lake Union Campus

**SECTION I: FRINGE BENEFIT RATES\*\***

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2023	6/30/2024	22.60	(1) & (B)	Faculty
FIXED	7/1/2023	6/30/2024	28.50	(1) & (A)	Medical Residents
FIXED	7/1/2023	6/30/2024	18.20	(1) & (A)	Graduate Students
FIXED	7/1/2023	6/30/2024	16.30	(1) & (A)	Post Doc. Trainees
FIXED	7/1/2023	6/30/2024	38.10	(1) & (B)	Classified Staff
FIXED	7/1/2023	6/30/2024	30.00	(1) & (B)	Professional Staff
FIXED	7/1/2023	6/30/2024	17.00	(1) & (B)	(D)
FIXED	7/1/2023	6/30/2024	21.50	(1) & (B)	(E)
FIXED	7/1/2023	6/30/2024	8.50	(1) & (B)	(F)
FIXED	7/1/2023	6/30/2024	21.20	(1) & (A)	Hourly
FIXED	7/1/2023	6/30/2024	25.20	(1) & (A)	Pre-Doctoral Trainees
FIXED	7/1/2023	6/30/2024	68.90	(2) & (C)	Classified Staff
FIXED	7/1/2023	6/30/2024	54.00	(2) & (C)	Professional Staff
FIXED	7/1/2023	6/30/2024	32.10	(2) & (C)	Faculty
FIXED	7/1/2023	6/30/2024	24.20	(2) & (C)	Hourly APL
PROV.	7/1/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2024.

**\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

(1) Direct salaries and wages including vacation, holiday, and sick pay but excluding other fringe benefits.

(2) Direct salaries and wages excluding vacation, sick leave, holidays, other paid absences and all other fringe benefits.

(A) Entire University

(B) All except Applied Physics Laboratory

(C) Applied Physics Laboratory

(D) Professional Staff – Global (No Health)

(E) Professional Staff – Global (No Retirement)

(F) Professional Staff – Global (No Health or Retirement)

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## **SECTION II: SPECIAL REMARKS**

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### TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement.

The following fringe benefits are included in the fringe benefit rate(s):

HEALTH INSURANCE, SOCIAL SECURITY & MEDICARE TAXES, WORKERS COMPENSATION, MEDICAL AID & INDUSTRIAL INSURANCE, UWRP, STATE RETIREMENT, UNEMPLOYMENT COMPENSATION, SEPARATION LEAVE PAYMENTS FOR CLASSIFIED & PROFESSIONAL STAFF, AND PAID FAMILY AND MEDICAL LEAVE.

### TREATMENT OF PAID ABSENCES:

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences. Beginning July 1, 2011, unused leave payments made upon separation of Classified and Professional Staff are included in the fringe benefit rates.

Beginning October 1, 1996 the Applied Physics Laboratory (APL) has separate fringe benefit rates from the remainder of the University of Washington. These rates include paid absences. Therefore, charges for direct salaries and wages from APL must exclude charges for paid absences, including vacation, sick leave, holidays, and other paid absences.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5000.

DEFINITION OF ON-CAMPUS, OFF-CAMPUS AND SPECIAL RATES:

DEFINITION OF OFF-CAMPUS RATE

a. An off-campus program is one that is conducted (1) in leased facilities where space related costs (e.g. rent, utilities and maintenance) are charged directly to the program, or (2) in facilities made available (at no cost) to the program by a non-University organization, or (3) away from the University over an uninterrupted period of time in excess of 30 days for field work. The Off-Campus rate is not to be used as a substitute for the Vessel Operations rate or the Applied Physics Laboratory rate. Even though Pack Forest, Big Beef Creek, and Olympic Natural Resource Center are owned and operated by the University, these facilities are considered to be off campus.

b. Projects conducted at two or more locations:

There are instances where a project supported by a single grant or contract is conducted at two or more locations, thus requiring special consideration in determining the appropriate indirect cost provision.

The following should be observed in such circumstances:

(1) Where the total annual amount of the grant or contract direct costs is less than \$250,000, a single indirect cost rate will be applied. This rate will be the one currently applicable to the location where the preponderance of project salaries is located.

(2) Where the total annual amount of the grant or contract direct costs is \$250,000 or more, the appropriate rate for each location will be applied to the modified total direct costs specifically assigned to the respective location. In the absence of the institution's ability to specifically identify and assign costs to each location, the appropriate rate for each location will be applied to total project costs in the same ratio as direct salary costs incurred at each location during the period covered by the project billing or accounting.

PRIMATE CENTER RATES:

The Washington National Primate Research Center (WNPRC) has two Federally recognized rates for each time period. The NIH Office of the Director Primate Research Center (P51) Core Grant rate is 38.1% for 07/01/20 – 06/30/24. The Non-Core Federal Rate of 83.1% for 07/01/20 – 06/30/24 is the sum of the Core Grant (38.1%) and the WNPRC specific F&A expenditures (45.0%).

Per 2 CFR 200.414(g) – A 4 year rate extension was granted on F&A rates on 12/29/2022.

This rate agreement updates the fringe benefits section only.

NEXT PROPOSAL DUE DATE

An indirect cost rate proposal and a fringe benefits proposal based on actual costs for fiscal year ended June 30, 2023 were due in our office December 31, 2023.

**SECTION III: GENERAL**

**A. LIMITATIONS:**

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted: such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

**B. ACCOUNTING CHANGES:**

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

**C. FIXED RATES:**

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

**D. USE BY OTHER FEDERAL AGENCIES:**

The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

**E. OTHER:**

If any Federal contract, grant or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

**BY THE INSTITUTION:**

University of Washington Management Accounting and Analysis

~~(INSTITUTION)~~

*Jason Campbell*

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(SIGNATURE)

Jason Campbell

(NAME)

VP, Finance & Budget Strategy

(TITLE)

7/8/2024

(DATE)

**ON BEHALF OF THE GOVERNMENT:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

**Arif M. Karim -S** Digitally signed by Arif M. Karim -S  
Date: 2024.06.28 20:25:56 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

06/26/2024

(DATE)

HHS REPRESENTATIVE: Lucy Siow

TELEPHONE: (415) 437-7820